A

R. Dis **File No.** 610

1939.

Collection No.

23.7.47

Resident's Office

Bangalore

Pros. Serial Nos. 1 — 12

P-27

Subject.

List of Returns showing the Receipt and disposal of Income Tax Appeals and orders thereon by the appellate Assistant Commissioner of Income Tax, of M Station, Bangalore.

Previous References.

Later References.

A

6/11/46

D.12,449. S.N.9.

Please see S.N.80 of R.Dis.F.31-39 and slip 'G'. May be filed.

D.216.	S.N.10.
D.226.	S.N.11.
D.228.	S.N.12.

S.N.10 and 11. Please see para. 4 of C.B.R.'s Circular No.3 of 1939 at S.N.57 of R.Dis.F.31-39. It does not appear necessary to call for the assessme records. May be filed.

S.N.12. Please see S.N.80 of R.Dis.F.31-39 and slip 'G'. May be filed.

No.Misc.125

S N 1

Office of the Appellate Assistant
Commissioner of Income-tax,
Civil & Military Station, Bangalore.

Dated, 18th, October 1939.

From

H. H. Carleston, Esquire, I.C.S.,
Appellate Assistant Commissioner of Income-tax,
Civil & Military Station, Bangalore.

To

The Commissioner of Income-tax,
Civil & Military Station, Bangalore.

Sir,

With reference to the Board's Circular No.24(4) I.T./39 dated 8th August 1939, I have the honour to forward herewith copies of the two returns showing the receipt and disposal of appeals sent to the Central Board of Revenue, for your information.

I have the honour to be,

Sir,

Your most obedient servant,

H.H. Carleston

Appellate Assistant Commissioner
of Income-tax.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
20 OCT 1939
Diary No. 10,743
File No.

LM.

DESPATCHED
19 OCT 19..

Filed.
H.T.
27/10/39

Form A.

Report of appeals dealt with in the month of September 1939

1.	No. outstanding on 1st September 1939	3
2.	No. since disposed of	nil
	Balance	3
3.	No. filed during the month ..	nil
4.	No. disposed of	nil
	Balance	nil
5.	Total number outstanding 3, of which are outstanding for more than 3 months	3

6. Of the .... disposed of :- ..

(a) In ..... assessment was annulled (section 31(3) (a)
Total amount of tax discharge Rs. .....
Highest amount of tax discharged in any single case. .. .. Rs. .....

(b) In .... assessment reduced (section 31(3) (a)

Total amount of tax discharged Rs. .....
Highest amount of tax discharged in any single case .. .. Rs. .....

(c) In .... assessment enhanced (section 31 (3) (a)

(d) In .... assessment enhanced (section 31(3) (b)

(e) In .....order cancelled (section 31(3) (c),(d), (e) and (f). .. ..

Total amount of penalty discharged Rs. .....
Highest amount of penalty discharged in any single case .. Rs. .....

(f) In .... order varied (section 31(3) (d), (f) and (g) ..

Total amount of penalty discharged Rs. .....
Total amount of penalty discharged in any single case .. Rs. .....

Total amount of refund* allowed Rs. .....
Total amount of refund* allowed in any single case .. Rs. .....

(g) ..... unsuccessful (section 31(3) (a),(c),(d), (e), (f) and (g).

---

*Includes double income-tax relief.

H.H. Carleton

Appellate Assistant Commiss of Income-tax.

Form B.

List of appeals outstanding for more than three months.

SL. No.	G.I.R. No.	Name and address of the appellant.	Date of receipt of appeal	Reason for delay.
1.	F.1784	Mr.Hydan Ramchand, Marwadi Bazaar, Bangalore.	3rd March '39	The appointment of Appellate Assistant Commissioner of Income-tax for the Civil and Military Station Bangalore, was notified only recently-Vide Political Department notification No.329-I-B. dated 31st Aug. 1939.
2.	F.1897	Mr. Mangoomull Lunida-Singh, Avenue Road, Bangalore City.	8th March '39	
3.	F.1497	Mr. V.K.Rathnasabapathy, C/O The Western India Oil Co. Ltd., 27, Armenian Street, Madras.	15th May 1939	

H.H. Carlisle

Appellate Assistant Commissioner
of Income-tax.

List of cases in which appeals have been lodged.

Name of party.	Amount of income assessed.	Tax levied.	Whether tax has been paid.	Points raised in the appeal.	Amount of income in dispute.	Tax reduction claimed.	Income-tax Officer's remarks.
	Rs.	Rs.			Rs.	Rs.	
1. Mr.Hydan Ramchand,	4,798	243-10-0	Paid	Regarding inclusion of the income of M/S M.B. Lal & Co. and H.Misrilal & Sons, in his assessment. Assessee's contention is that M.B.Lal who manages these businesses has separated from the family.	2,065	105-5-0	It does not appear that the I.T.O. will be present at the hearing of these cases. 24/20.10
2. Mr.V.K.Rathnasabapathy,	2,773	93-14-0	Not paid	Non-receipt of draft assessment order and disruption in the undivided family after the death of appellant's father.	816	93-14-0	I.N.-2 & 8 filed.

Mis. 130 / 1939-40. 20.10.39.

Submitted to the Inspecting Assistant Commissioner of Income-tax, Civil & Military Station, Bangalore, with reference to the Board's Circular No.38 of 1939 R.Dis.No.31(7)-I.T./39 dated 31st August 1939, for information.

OFFICE OF THE HON'BLE THE RESIDENT MYSORE & COORG, BANGALORE. Diary No. 10,773. File No. [illegible]

The Cases have been posted for hearing by Appellate Assistant Commissioner of Income-tax on 27th October, 1939.

24/20/10

J. L. Rangopalan 20.10.39

Income-tax Office, Civil & Military Station, Bangalore,
Dated, 20th October, 1939.

S.N. 5

(5

Appellate Assistant Commissioner

IN THE OFFICE OF THE ~~COMMISSIONER~~ ~~ASSISTANT COMMISSIONER~~

OF INCOME-TAX, C. &. M. Station, Bangalore.

M.N.S.V

I.A. 31/39

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
24 OCT. 1939
Diary No. 10,828
File No.

Date of order 14th October 1939

INCOME-TAX APPEAL No.7 of 1938-39

Instituted on the 8th March 1939

from the order of the ~~ASSISTANT COMMISSIONER~~ Income-tax Officer of C.&.M.Station, Bangalore.

(1) Year of assessment. 1938-39

(2) Name of Appellant. Mr. Mangoomal Lunidasingh

(3) Income assessed. Rs.5,637/-

(4) Tax demanded ~~Income-tax.~~ & surcharge Rs.286-4-0

(5) Section under which assessment was made. 23(3)

~~Date of hearing~~

~~Present for Appellant~~

APPELLATE ORDER AND GROUND OF DECISION.

The appeal is admittedly out of time and no cause has been indicated as to why it was not filed in time. It is rejected as time-barred.

H.H. Lankalma

Appellate Asst. Commr. of Income-tax.

I. T. 62.

MFP—314 IT—(M.437)—26-6-35—100,000.

Copy to Commissioner of Income-tax, C.&.M.Station, Bangalor with reference to para 4 of C.B.R's. Circular No.3 of 1939.

S N 4

(6)

for the period 1-8-1936 to 31-1-38, while the figures required were for the year 1-8-1936 to 31-7-37. Though given every opportunity and several adjournments (the assessment was not made until 20th September 1939 after he had been given notice in July of the proposed assessment) he produced neither balance sheet nor profit and loss account. He has not done so even for this appeal. He merely produces a number of accounts in Tamil and gives some rough figures of his own which are obviously unreliable. The figures he now gives (opening balance Rs.4,272/-: purchases - Rs.50,023/-: Other expenditure - Rs.2,048/- and closing balance (stock) - Rs.3,564/-) reveal a loss of Rs.722/- on the year's working, whereas even in his appeal memo he admits to a profit of Rs.367/-.

It is quite impossible for the department to audit all the appellant's accounts, and appellant's own figures obviously cannot be accepted, being so demonstrably unreliable. There was no alternative therefore but to assess at the usual percentage on the admitted turnover. When such a method is employed, the department is not concerned with any details of expenditure.

I see no grounds for interference in the matter and hereby reject the appeal and confirm the assessment.

OFFICE OF THE
H[illegible]E THE RESIDENT
[illegible] BANGALORE.
-3 [illegible]
Diary No. 11,168
File No. .....

B.No 610/39

H.H. Carleton

Appellate Asst. Commr. of Income-tax.

To

The Commissioner of Income-tax, C.&.M.Station, Bangalore.

ATTACHED
1 NOV. 1939

7)

No.F.L.2986

IN THE OFFICE OF THE Appellate Asst. Commr. of ~~XXXXXXXXXX~~ ~~XXXXXXXXXXXXXX~~ OF INCOME-TAX, C.&.M.Station, BANGALORE.

Date of order 30th October 1939.

INCOME-TAX APPEAL No.2 of 1939-40.

Instituted on the 9th October 1939

from the order of the ~~XXXXXXXXXXXXXXXX~~ Income-tax Officer of C.&.M.Station, Bangalore

(1) Year of assessment. 1938-39

(2) Name of Appellant. Mr. C. M. Shah

(3) Income assessed. Rs.3,253/-

(4) Tax demanded ~~XXXXXXXX~~ Income-tax & surcharge Rs.110-2-0

(5) Section under which assessment was made. 23(3)

Date of hearing— 24th October 1939

Present for Appellant—

APPELLATE ORDER AND GROUND OF DECISION.

Appellant has been assessed at 6¼% on his gross sales which were admittedly Rs.52,057/-. He objects to the method of assessment. It was, however, necessitated by the appellant's own conduct. In February 1939 he filed a return (due on 22-6-1938) showing a loss of Rs.88/- without any details. This was

MFP—314 IT—(M-437)—26-6-35—100,000.

No.F.1784

S. N. 67

(8

IN THE OFFICE OF THE Appellate Assistant Commissioner

OF INCOME-TAX, C.&.M.STATION, BANGALORE.

Date of order 31st October 1939

INCOME-TAX APPEAL No. 6 of 1938-39.

Instituted on the 3rd March 1939

from the order of the Income-tax Officer of C.&.M.Station, Bangalore.

(1) Year of assessment. 1937-38

(2) Name of Appellant. Mr. Hydan Ramchand.

(3) Income assessed. Rs.4,798/-

(4) Tax demanded Income-tax & surcharge Rs.243-10-0

(5) Section under which assessment was made. 23(3).

Date of hearing— 27th October 1939.

Present for Appellant— H. S. Narasiah, B.A., B.L.,

APPELLATE ORDER AND GROUND OF DECISION.

Appellant first objects to the inclusion of the income of the two firms M.B.Lal & Co. and Misrilal & Co. in his income for the purpose of assessment. He relies on a release deed execute by his son Mr. M. Bhorilal on 21st April 1937 - i.e. just before he filed his return on 19th May 1937. The release deed is an

I. T. 62.
MFP—314 IT—(M·437)—26-6-35—100,000.

unilateral document by which the releaser Mr. Bhorilal purports

to

to separate himself from his father and releases all claims on the latter and on the firm of Hydan Ramchand. The document recit that the two firms in question are the exclusive and separate business of the releaser, though they were started with the help of the releasee. In the first place this document can hardly be bind the releasee (who is not a party to it) or preclude him from claiming an interest in the two firms. Further there is another member of the family, namely the releasee's brother, who is not a party to the document and who would not therefore be bound by it. It is said that he has been adopted into another branch of the family but there is no proof of this. For these reasons the document cannot be accepted.

The next ground of appeal relates to an item of Rs.1,476-2-9 said to be interest received from Misrilal, Pookraj, a firm at Arkonam. Firstly it is said the interest was paid to the branch firms already mentioned. In view of my decision on the release deed, this objection is not tenable. Secondly it is alleged that the amount was not actually received in the accounting year in question. It was taken into the accounts, however, as accruing income, according to the usual Marwari accounting practice, even though it may have been paid later. Hence there can be no objection on this score.

The last ground of appeal relates to an alleged bad debt

of

S.N.5

of Rs.4,041/- which the Income-tax Officer disallowed for want of proof. The same was previously disallowed on the same ground but still no proof has been adduced. Even for this appeal, appellant has merely produced a letter dated 1-12-1938 purporting to be from a lawyer's clerk in Salem and to enclose a cheque for Rs.439-15-1 said to be in respect of an amount of Rs.450-2-11 drawn from Court less legal expenses. Even this payment - if it relates to this item - appears to have been subsequent to the date of filing the return (19th May 1937) in which the appellant has claimed allowance for the full amount of the debt. It would even appear from the letter produced (with reference to this item) that appellant has subsequently realized some of the "bad" debt. In any case there is nothing to show to what the letter really relates and no document of any kind has been produced before the I.T.O. or myself to indicate that the debt was a bad one. I cannot, therefore, make allowance for it.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE
11,168
3 (XI-7 NOV. 1939
Diary No. 11,332
File No.....

I see no grounds for interference and hereby dismiss the appeal, confirming the Income-tax Officer's assessment.

H.H. Carleton

APPELLATE ASST. COMMR. OF INCOME-TAX.

2-11-39.

Bfis 6/10/39

To

The Commissioner of Income-tax,
C.&.M.Station, Bangalore.

DESPATCHED
8 NOV. 1939

7/11/39

M. N.S.U

No.Misc.144

Office of the Appellate Assistant
Commissioner of Income-tax,
Civil & Military Station, Bangalore.

Dated 7th, November, 1939.

From

H. H. Carleston, Esquire, I.C.S.,

Appellate Assistant Commissioner of Income-tax,

Civil & Military Station, Bangalore.

To

The Secretary,

Central Board of Revenue,

New Delhi.

Reports and returns-Appeals
disposed of -Pending appeals
Monthly reports.

Sir,

With reference to the Board's letter C.No.31(7) I.T.39, dated 31st May 1939, I have the honour to forward herewith the two returns showing the receipt and disposal of appeals.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
10 NOV 1939
Diary No. 11,342
File No.

I have the honour to be,

Sir,

Your most obedient servant,

H.H. Carleston

Appellate Assistant Commissioner
of Income-tax.

Copies of returns forwarded to the Commissioner of Income-tax, Civil & Military Station, Bangalore, with reference to the Board's Circular No.24 (4) I.T./39 dated 8th August 1939, for information.

12

Form A.

Report of appeals dealt with in the month of October 1939.

1.	No. shown as outstanding in the last report	3
2.	No. since disposed of	2
	Balance	1
3.	No. filed during the month ...	3
4.	No. disposed of	2
	Balance	1
5.	Total number outstanding 3 , of which are outstanding for more than three months	1

6. Of the 3 disposed of :-

(a) In ..... assessment was annulled (section 31(3)(a)
Total amount of tax discharged Rs. .....
Highest amount of tax discharged in any single case .... Rs. .....

(b) In .... assessment reduced (Sec.31(3)(a)
Total amount of tax discharged Rs. .....
Highest amount of tax discharged in any single case. .... Rs. . ...

(c) In .... assessment enhanced(Sec.31(3)(a)

(d) In .... assessment enhanced (Sec.31(3)(b)

(e) In .... order cancelled (Sec.31(3) (c),(d) (e) and (f).
Total amount of penalty discharged Rs. .....
Highest amount of penalty discharged in any single case .... Rs. .....

(f) In .... order Varied (Sec.31(3)(d),(f) and (g).
Total amount of penalty discharged Rs. .....
Total amount of penalty discharged in any single case. .... Rs. .....

Total amount of refund* allowed Rs. .....
Total amount of refund* allowed in any single case. .... Rs. .....

(g) 3 ..... unsuccessful (Section 31(3) (a),~~(c),(d),(e),(f) and (g)~~.

Includes double income-tax relief.

H.H. Carleton

Appellate Assistant Commissioner of Income-tax.

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13

Form B.

List of appeals outstanding for more than three months.

Sl. No.	G.I.R. No.	Name and address of the appellant	Date of receipt of appeal	Reason for delay.
1.	F.1497	Mr.V.K.Rathnasabapathy, C/O The Western India Oil Co. Ltd., 27, Armenian Street, Madras.	15-5-'39.	I.T.18 issued to the appellant at Madras, returned unserved.

H. H. Carlton

Appellate Assistant Commissioner of Income-tax.

D.W.O.

IN THE OFFICE OF THE APPELLATE ASSISTANT COMMISSIONER
OF INCOME-TAX,
CIVIL & MILITARY STATION, BANGALORE.

Date of order. 13th November 1939.

Income-tax Appeal No.4/1939-40.

OFFICE OF THE
INCOME-TAX OFFICER
IN MYSORE, BANGALORE.
20 Nov 1939
Diary No. 11,731
File No.....

Instituted on the 26th October 1939 from the order of the Income-tax Officer of C.&.M.Station, Bangalore.

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(1) Year of assessment. 1939-40

(2) Name of Appellant Mr. E. F. Kobke.

(3) Income assessed Rs.2,812/-

(4) Tax demanded Rs.95-3-0

(5) Section under which assessment was made. 23(1).

Date of hearing 8th November 1939.

APPELLATE ORDER AND GROUND OF DECISION.

Appellant by oversight omitted to include in his return of income for 1939-40 a claim to rebate on account of Rs.248/- paid by him on account of insurance premium. He wishes the matter to be considered now. Though he may not be entitled in law to demand this, I think I have discretion to allow it under Section 31(3)a of the Income-tax Act. I therefore order that rebate be allowed on Rs.248/-, reducing the assessable income to Rs.2,564/- and the tax chargeable to Rs. 86-13-0. Since a sum of Rs.87-12-0 has been paid at source, the demand for Rs.7-7-0 is cancelled and refund of Rs. 0-15-0 paid in excess is ordered under Section 48(2) of the Income-tax Act.

H.H. Carlton

Appellate Asst. Commr. of Income-tax.

DESPATCHED
18 NOV. 1939

To
The Commissioner of Income-tax,
C.&.M.Station, Bangalore.

S.N.S

15

IN THE OFFICE OF THE APPELLATE ASSISTANT COMMISSIONER
OF INCOME-TAX,
CIVIL & MILITARY STATION, BANGALORE.

I.T. 19/11/39

Date of order. 13th November 1939

M.N.S.V
129 31c/39

Income-tax Appeal No.3/1939-40.

Instituted on the 9th October 1939 from the order of the Income-tax Officer of C.&.M.Station, Bangalore.

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(1)	Year of assessment.	1939-40
(2)	Name of Appellant	Mr. A. E. Mackintosh.
(3)	Income assessed	Rs.20,549/-
(4)	Tax demanded	Rs.261-4-0
(5)	Section under which assessment was made	23(1).

Date of hearing. 8th November 1939.

APPELLATE ORDER AND GROUND OF DECISION.

Appellant claims an additional rebate on Rs.90/- paid on account of Insurance premium which was omitted from his return for 1939-40 by a genuine mistake. Rebate on this amount was allowable and the only question is whether it can be allowed at this stage in face of the appellant's return. Though it might legally be refused, I think I have discretion to allow it under Section 31(3)(a) of the Income-tax Act. I therefore reduce the tax to be levied by Rs.9-10-0 allowing rebate on an extra sum of Rs.90/-.

page 62 of I.T. Manual (put up)

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
20 NOV. 1939
Diary No. 11,732
File No.....

N.H. Carlton
Appellate Asst. Commr. of Income-tax.

16/11

To
The Commissioner of Income-tax,
Civil & Military Station,
Bangalore.

DESPATCHED
18 NOV. 1939

F.N. 4

(B)

No.Misc. 159. Enc.2

Office of the Appellate Assistant
Commissioner of Income-tax,
Civil & Military Station, Bangalore.
Dated, 8th. December, 1939.

From

H. H. Carleston, Esquire, I.C.S.,
Appellate Assistant Commissioner of Income-tax,
Civil & Military Station, Bangalore.

To

The Secretary,
Central Board of Revenue,
New Delhi.

Reports and returns- Appeals
disposed of -Pending appeals
Monthly reports.

S.No. 80
R.D. 9/-39

(D)

Sir,

With reference to the Board's letter C.No.31(7) I.T./39, dated 31st May 1939, I have the honour to forward herewith the two returns showing the receipt and disposal of appeals.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
9 DEC. 1939
Diary No. 12,429
File No.

I have the honour to be,

Sir

Your most obedient servant,

H.H. Carleston

Appellate Assistant Commissioner
of Income-tax.

Mr. Insp. for Elm
RA 6/10/39

Copies of returns forwarded to the Commissioner of Income-tax, Civil & Military Station, Bangalore, with reference to the Board's Circular No.24(4) I.T./39, dated 8th August, 1939, for information.

(G)

DESPATCHED
8 DEC. 1939

Form A.

Report of appeals dealt with in the month of November 1939.

17

1. No. shown as outstanding in the last report 3
2. No. since disposed of 2
   Balance 1
3. No. filed during the month 1
4. No. disposed of .... nil
   Balance 1
5. Total number outstanding 2 , of which are outstanding for more than three months ..... 1 (please see next page)
6. Of the ..2. disposed of :-

   (a) In .Nil. assessment was annulled(Sec.31(3) (a)

   Total amount of tax discharged ..... Rs. nil
   Highest amount of tax discharged in any single case ..... Rs. nil

   (b) In .2. assessment reduced(Sec.31(3)(a)

   Total amount of tax discharged ..... Rs. 18
   Highest amount of tax discharged in any single case ..... Rs. 10

   (c) In Nil assessment enhanced(Sec.31(3)(a)

   (d) In Nil. assessment enhanced(Sec.31(3)(b)

   (e) In Nil. order cancelled (Sec.31(3) (c),(d)(e) and (f)
   Total amount of penalty discharged Rs. nil
   Highest amount of penalty discharged in any single case ..... Rs. nil

   (f) In Nil order varied(Sec.31(3) (d), (f) and (g)
   Total amount of penalty discharged Rs. nil
   Total amount of penalty discharged in any single case ..... Rs. nil

   Total amount of refund* allowed Rs. nil
   Total amount of refund* allowed in any single case ..... Rs. nil

   (g) ..... unsuccessful (Section 31(3) (a) (e) (d) (e) (f) and (g).

Includes double income-tax relief.

H.H. Carlubia

Appellate Assistant Commissioner of Income-tax.

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18

FORM B.

List of appeals outstanding for more than three months.

Sl. No.	G.I.R.No.	Name and address of the appellant	Date of receipt of appeal	Reason for delay.
1.	F.1497	Mr. V.K.Rathnasabapathy, C/O The Western India Oil Co. Ltd., 27, Armenian Street, Madras.	15-5-'39.	Appeal since heard - orders being passed.

H.H. Cashin

Appellate Assistant Commissioner of Income-tax.

No.F.1497

Exh. 10

(19

IN THE OFFICE OF THE Appellate ~~COMMISSIONER~~ / ASSISTANT COMMISSIONER

OF INCOME-TAX, C.&.M.STATION,

BANGALORE.

Date of order 22nd December 1939

INCOME-TAX APPEAL No. 1/1939-40.

ituted on the 15th May 1939

from the order of the ~~XXXXXXXXXXXXXXX~~ Income-tax Officer of C.&.M.Station, Bangalore.

(1) Year of assessment. 1938-39

(2) Name of Appellant. Mr. V. K. Rathnasabapathy.

(3) Income assessed. Rs.2,773/-

(4) Tax demanded ~~XXXXXXX~~ Income-tax. & Surcharge. Rs.93-14-0

(5) Section under which assessment was made. 23(3)

Date of hearing— 22nd November 1939

Present for Appellant— Mr. G. R. Sarma, R.A.

APPELLATE ORDER AND GROUND OF DECISION.

Appellant as one of the heirs on behalf of the Estate of Mr. V. Kothandarama Mudaliar appeals against the assessment of th Estate on income for 12 months on the ground that Mr.V.Kothandaram Mudaliar died on 2-1-1938 after which the Estate passed by will t four other persons. The return showed income only for 9 months. A reference from the Income-tax Officer and the draft order of assessment failed to elicit any reply as to the reason for this and assessment was therefore made on an income for 12 months calculate

MFP—314 IT—(M-437)—26-6-35—100,000.

calculated on the basis of that returned for 9 months.

Appellant contends that he did not receive the Income-tax Officer's first reference. The draft order which required objections by the 31st March was admittedly not received by him until some days after that date. No reply was received from him up to 17-4-39, when the assessment was therefore completed. Though normally one would have expected an assessee to send in his objections even though the time for doing so had passed, it may be that he was expecting a further notice since the first was not served in time. However, the Income-tax Officer proceeded to confirm the assessment without. Appellant should certainly have been more on the alert, but seeing that the notice inviting his objections was in fact served after the time allowed had elapsed I think it is only fair to give him an opportunity now. Since several considerations are involved I think it best that the Income-tax Officer should go into the matter again.

Under Section 31(3)b of the Income-tax Act I therefore set aside the assessment and direct the Income-tax Officer to make a fresh assessment after making such further enquiry as he may think fit.

DESPATCHED
5 JAN. 1940

A. H. Faulkner

APPELLATE ASSISTANT COMMISSIONER.

3-1-40

To

The Commissioner of Income-tax,
C.&.M.Station, Bangalore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
6 JAN. 1940
Diary No. 216
File No.....

No.F.1923

IN THE OFFICE OF THE Appellate ~~COMMISSIONER~~ / ASSISTANT COMMISSIONER OF INCOME-TAX, C.&.M.STATION, BANGALORE.

Date of order 22nd December 1939

INCOME-TAX APPEAL No. 5/1939-40.

Instituted on the 29th November 1939

from the order of the ~~XXXXXXXXXXXXXX~~ Income-tax Officer of C.&.M.Station, Bangalore.

(1) Year of assessment. 1938-39

(2) Name of Appellant. Proprietor, Mysore Motors, Central Street, Bangalore.

(3) Income assessed. Rs.8,661/-

(4) Tax demanded ~~Income-tax.~~ / ~~Super-tax.~~ & surcharge. Rs.439-13-0

(5) Section under which assessment was made. 23(3)

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
12,449
16/12 8 [illegible]
Diary No. 226
File No.

Date of hearing— 22nd December 1939.

Present for Appellant—

APPELLATE ORDER AND GROUND OF DECISION.

The appeal is out of time. Appellant claimed allowance for bad debts but did not produce proofs. Even now (with the exception of one item for which he has produced a decree copy) he wants time to produce proof. Should the debts become irrecoverable the appellant can claim for them in the next year's accounts.

The reason given for late presentation of this appeal - namely that appellant wanted time to secure the necessary proofs is not satisfactory and I am not prepared to admit the appeal, which is accordingly dismissed.

I. T. 62.
MFP—314 IT—(M-437)—26-6-35—100,000.

DESPATCHED 6 JAN. 19[illegible]

H.H. Carlisle

APPELLATE ASSISTANT COMMISSIONER.

To The Commissioner of Income-tax, C.&.M.Station, Bangalore.

No. Misc. 165.

Office of the Appellate Assistant
Commissioner of Income-tax,
Civil & Military Station, Bangalore.
Dated, 5th. January, 1940.

From

H. H. Carleston, Esquire, I.C.S.,
Appellate Assistant Commissioner of Income-tax,
Civil & Military Station, BANGALORE.

To

The Secretary,
Central Board of Revenue,
NEW DELHI.

Reports and returns- Appeals disposed of- Pending appeals Monthly reports.

Sir,

With reference to the Board's letter C.No.31(7) I.T./39, dated 31st May 1939, I have the honour to forward herewith the two returns showing the receipt and disposal of appeals.

OFFICE OF THE RESIDENT
IN MYSORE, BANGALORE.
Diary No. 228
File No.
DESPATCHED
6 JAN. 1940

I have the honour to be,

Sir,

Your most obedient servant,

H.H. Carleston

Appellate Assistant Commissioner of Income-tax.

Copies of returns forwarded to the Commissioner of Income-tax, Civil & Military Station, Bangalore, with reference to the Board's Circular No.24(4) I.T./39 dated 8th August 1939, for information.

Form A.

Report of appeals dealt with in the month of December 1939.

1. No. shown as outstanding in the last report 2
2. No. since disposed of 2

Balance ..... nil

3. No. filed during the month ... . nil
4. No. disposed of ... ... nil

Balance ..... nil

5. Total number outstanding ..... , of which are outstanding for more than three months ... . nil

6. Of the 2 disposed of:-

(a) In nil assessment was annulled(Sec.31(3) (a)

Total ampunt of tax discharged Rs. .....
Highest amount of tax discharged in one single case. .... Rs. .....

(b) In nil assessment reduced (Section 31(3)(a)

Total amount of tax discharged ... Rs. .....
Highest amount of tax discharged in any single case. ... Rs. .....

(c) In nil assessment enhanced(Sec.31(3)(a)

(d) In ... assessment set aside (Sec.31(3)(b)

(e) In nil order cancelled (Sec.31(3)(c)(d)(e) &(f)

Total amount of penalty discharged Rs. .....
Highest amount of penalty discharged in any single case. ... Rs. .....

(f) In nil order varied(Sec.31(3)(d)(f)and (g)

Total amount of penalty discharged Rs. .....
Highest amount of penalty discharged in any single case ... Rs. .....

Total amount of refund* allowed Rs. .....
Total amount of refund* allowed in any single case. ... Rs. .....

(g) ..... unsuccessful (31(3)(a),(c),(d) (e) (f) and (g).

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*Includes double income-tax relief.

H.H. Carlisle

APPELLATE ASSISTANT COMMISSIONER
OF INCOME-TAX.

Form B.

List of appeals outstanding for more than three months

Sl.No.	G.I.R. No.	Name and address of the appellant	Date of receipt of appeal	Reason for delay

"N I L"

H.H. Carlton

Appellate Assistant Commissioner
of Income-tax.